



COMMONWEALTH of VIRGINIA

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CHIEF OPERATING OFFICER/SECRETARY TO THE BOARD
W. CURTIS COLEBURN, III

April 21, 2006

TO: ALL HOLDERS OF WINE SHIPPERS' LICENSE AND/OR BEER SHIPPERS' LICENSE

RE: MONTHLY REPORTING

For purposes of §§ 4.1-234 and 4.1-236 and Chapter 6 (§ 58.1-600 et seq.) of Title 58.1, each shipment of wine or beer by a wine shipper licensee or a beer shipper licensee shall constitute a sale in Virginia. The licensee shall collect the taxes due to the Commonwealth and remit any excise taxes monthly to the Department of Alcoholic Beverage Control and any sales taxes to the Department of Taxation.

Holders of a wine shippers' license and/or a beer shippers' license are required to file a monthly report on forms prescribed by the Board. The report is to be filed with the Virginia Department of Alcoholic Beverage Control, Attention: Tax Management Section, P. O. Box 27491, Richmond, Virginia 23261-7491, accompanied by remittance and the total of such taxes, and markup collected during the preceding month. Licensees shall remit a report with the Board even if no sales were made during the month. This report shall be postmarked no later than the fifteenth of the month or, if the fifteenth is not a business day, the next business day thereafter. This report and remittance shall be required on beverages in which the Virginia wine and beer excise taxes have not already been paid.

Virginia licensed retailers are not required to submit excise taxes since those taxes are remitted by the wholesaler at the point of transfer to retail.

Every wine shipper licensee and every beer shipper licensee shall keep complete, accurate, and separate records in accordance with Board regulations of all shipments of wine or beer to persons in the Commonwealth. Such licensees shall also remit on a monthly basis an accurate account stating whether any wine, farm wine, or beer products were sold and shipped and, if so, stating the total quantities of wine and beer sold and the total price charged for such wine and beer. Such records shall include the names and addresses of the purchasers to whom the wine and beer was shipped.

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Enclosed are copies of the monthly tax report forms for your use. This report may be duplicated using the same format. If you wish to make changes to these forms, please contact this office for approval before using.

If you have any questions, please contact this office at (804) 213-4555 or (804) 213-4556.

Sincerely,

Ernestine Mack, Manager
Bureau of Law Enforcement
Tax Management Section

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Encl.